

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013

SESSION LAW 2013-26
HOUSE BILL 193

AN ACT TO EXPAND THE PERMISSIBLE USES OF THE LOCAL MECKLENBURG COUNTY AND CITY OF CHARLOTTE LOCAL TAXES.

The General Assembly of North Carolina enacts:

SECTION 1. Section 9(a) of Part IV of Chapter 908 of the 1983 Session Laws, as amended by Chapters 821 and 922 of the 1989 Session Laws, Section 2 of S.L. 2001-402, Section 1 of S.L. 2011-160, and Section 69 of S.L. 2012-194, reads as rewritten:

"Sec. 9.(a) Distribution and Use of Proceeds. – The local administrative authority, acting on its own behalf or as agent for each taxing entity, shall distribute the proceeds of the taxes levied in this Part as provided in this subsection. The distribution shall be made by the 20th day of each month following the month in which the tax is collected.

...

(2) Distribution to Charlotte for ~~Convention Center~~ Facilities. – After deducting the amount provided above, the local administrative authority shall transfer an amount equal to three percent (3%) of the gross occupancy receipts and the entire net proceeds of the prepared food and beverage tax to the City of Charlotte. The net proceeds transferred to the City of Charlotte pursuant to this subdivision shall be applied in accordance with the following priorities. No application of any net proceeds to any class of the priorities set forth below in this subdivision shall be made until, with respect to each preceding class of priorities, either all payments for the current fiscal year have been provided for in full or no such payments are required for the current fiscal year.

...

d. To pay costs of acquiring, constructing, financing, renovating, maintaining, and controlling traffic for a professional sports facility located in the City of Charlotte. A "professional sports facility" is a stadium, ballpark, or similar public place that has a seating capacity of at least 60,000 that is used for professional sporting events and may include ancillary, associated facilities. Article 8 of Chapter 143 of the General Statutes does not apply to the expenditure of proceeds for a professional sports facility by a private entity that is the owner or primary tenant of the facility.

e. To pay costs of acquiring, constructing, financing, renovating, and maintaining amateur sports facilities, including ancillary, associated facilities, located in the City of Charlotte.

...."

SECTION 2. Article II of Chapter 5 of the Charter of the City of Charlotte is amended by adding the following new section:

"Section 5.24. **Limitation.** The Charlotte Regional Visitors Authority has no power or duties with respect to City-owned improvements or equipment in a privately owned professional sports facility. This limitation does not apply to services or activities that a private entity that is the owner or primary tenant of a professional sports facility contracts with the Authority to provide. For purposes of this section, a professional sports facility is defined in Section 9(a)(2)d. of Part IV of Chapter 908 of the 1983 Session Laws, as amended."



SECTION 3. This act is effective when it becomes law.
In the General Assembly read three times and ratified this the 15th day of April,
2013.

s/ Daniel J. Forest
President of the Senate

s/ Paul Stam
Speaker Pro Tempore of the House of Representatives